

Mar-12-03 04:04pm From-
Manager
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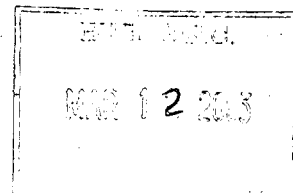


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1-11661

NYSE

March 12, 2003



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
MAR 13 2003
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, LEHMAN ABS CORPORATION, 2,238,160 Corporate Backed Trust Certificates, HSBC Debenture-Backed Series 2003-4 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 12, 2003. Tentative listing date – March 18, 2003.

Sincerely,